



Joint Budget Committee Staff

Memorandum

To: Members of the Joint Budget Committee
From: Louellen Lowe, JBC Staff (303-866-2981)
Date: Tuesday, March 25, 2025
Subject: [Comeback for the Department of Early Childhood \(technical\)](#)

→ R6 Indirect cost allocation plan

Original Request

The Department requested an increase of \$1.5 million total funds, including a decrease of \$345,428 General Fund, to reflect the federal indirect cost allocation plan in its Long Bill appropriations. The request also includes indirect cost collections to support 0.5 FTE for a grant writer for the Department.

Updated Request and Recommendation

The Department has indicated that its initial request was internally out of balance. It did not request sufficient increases in its Indirect Cost Assessment lines to align with its anticipated collections in the Executive Director's office. As a result, the Department will be unable to collect the appropriate amount from the divisions. The Department is requesting, and staff recommends, an *additional* increase of \$1,772,239 total funds, including \$108,262 cash funds and \$1,663,977 federal funds which will be apportioned according to their federal cost allocation plan in the Indirect Cost Assessment line items across these divisions: Partnerships and Collaborations, Early Learning Access and Quality, Community and Family Support, and Licensing and Administration.

Staff recommends approval of the request.